



**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA**

**GOODS AND SERVICE TAX**

**VANIJA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**Advance Ruling No. KAR ADRG 08 / 2018**

**Dated: 23<sup>rd</sup> April, 2018**

Present:

1. Sri. Harish Dharnia,  
Joint Commissioner of Central Tax,  
Bangalore West Commissionerate,  
Bengaluru.

..... Member (Central Tax)

2. Dr.RaviPrasad.M.P.  
Joint Commissioner of  
Commercial Taxes (Vigilance)  
Bengaluru

..... Member (State Tax)

1.	Name and address of the applicant	M/s <b>MANIPAL ACADEMY FOR HIGHER EDUCATION,</b> UNIVERSITY BUILDING, MADHAV NAGAR, MANIPAL, UDUPI, KARNATAKA - 576 104.
2.	GSTIN or User ID	29AAETM8695B124
3.	Date of filing of Form GST ARA-01	04-12-2017
4.	Represented by	Sri Prashanth Bhat & Mrs. Nidhi Lukose, Chartered Accountants & Authorised Representatives
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Mangalore Commissionerate, 7 <sup>th</sup> Floor, Trade Centre, Bunts Hostel Road, Mangalore -575003
6.	Jurisdictional Authority - State	LGSTO-280, UDUPI
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.5,000-00 CGST : Nil and SGST: Rs.5,000-00 CIN: SBIN17112900289857 (SGST) dated 23-11-2017

**ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS AND SERVICE TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017**

M/s Manipal Academy for Higher Education, University Building, Madhav Nagar, Manipal, Udipi, Karnataka – 576 104. (herein after referred to as 'MAHE' / 'Applicant) having GSTIN number 29AAETM8695B1Z4, have filed an application, on 04.12.2017, for advance ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 & IGST Act, 2017 read with rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01. They also enclosed copies of challan for Rs.5,000/- bearing CIN No. SBIN17112900289857 for Rs.5,000/- towards SGST dated 23.11.2017.

2. The Applicant is engaged in provision of educational and health care services to general public. The Applicant in association with various Trusts and NGSs has introduced comprehensive healthcare programmes, for the betterment of the society at large and living in coastal Karnataka, such as **"Manipal Arogya Suraksha Scheme"** wherein the public shall be insured with insurance companies upon which they will be provided with certain facilities at concessional rates. The applicant shall be obliged to collect premium from the beneficiaries and pass on the same to the insurance companies for the provision of insurance services.

3. In view of the above, the Applicant has sought for Advance Ruling on the following question:

- i. Whether collections made by the applicant under Manipal Arogya Suraksha Scheme from public on behalf of the insurance companies are liable to levy of tax considering the fact that the same are made merely as a collecting agent and the applicant is not engaged in provision of services ?

**PERSONAL HEARING: / PROCEEDINGS HELD ON 09.02.2018.**

4. The Applicant submitted Specific authorization, issued by Sri. Varadaraya Pai, Director Finance, authorizing Sri. Prashanth Bhat, Mrs. Nidhi Lukose, Chartered Accountants to represent the applicant / appear, in connection with the proceedings, before the authorities in respect of the instant application for Advance Ruling under CGST / SGST Act'2017.

5. The authorized representatives Sri. Prashanth Bhat and Mrs. Nidhi Lukose, Chartered Accountants, attended the personal hearing proceedings, held on 09.01.2018 and presented their submissions. The Applicant, vide their letter MAHE/TAX/GST-8/17-18 dated 19.02.2018, informed that they intend to withdraw the Advance Ruling Application and requested to permit them to withdraw the application.

**FINDINGS & DISCUSSION:**

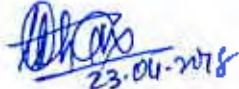
6. We have considered the submissions made by the Applicant in their application for advance ruling as well as the submissions made by Sri. Prashanth Bhat and Mrs. Nidhi Lukose, Chartered Accountants during the personal hearing. We also considered the issue/transaction(s) involved on which advance ruling is sought by the applicant, relevant facts of the transaction(s) involved, the applicant's understanding of rate of tax in respect of the transaction(s).

7. The Applicant requested to permit them to withdraw the application filed for advance ruling vide their letter dated 19.02.2018.

8. In view of the foregoing, we pass the following

**RULING**

The application filed by the Applicant for advance ruling is dismissed as withdrawn.

  
23.04.2018

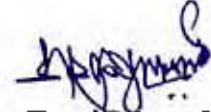
(Harish Dharnia)

Member  
MEMBER

Karnataka Advance Ruling Authority

Place : Bengaluru, 560 009

Date : 23.04.2018



(Dr. Ravi Prasad M.P.)

Member  
MEMBER

Karnataka Advance Ruling Authority

Bengaluru - 560 009

To,

The Applicant ✓

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone,  
Karnataka.

✓ The Commissioner of Central Tax, Mangalore Commissionerate, 7<sup>th</sup> Floor,  
Trade Centre, Bunts Hostel Road, Mangalore -575003

✓ The Commissioner of Commercial Taxes, Karnataka, Bangalore

✓ The Asst. Commissioner, LGSTO-280, UDUPI.

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